



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक १२९(३)]

गुरुवार , सप्टेंबर २१, २०१७/भाद्र ३०, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २९३

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 18th September 2017.

### NOTIFICATION

Notification No. 32/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 165(2)/Taxation-1.—In exercise of the powers conferred by sub-section (2) of section 23 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act :

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year :

2. The causal taxable persons mentioned in the preceding paragraph shall obtain a permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Maharashtra Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-state taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017-Integrated Tax dated the 14th September 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *Vide* number G.S.R. (E.), dated the 14th September, 2017.

*Explanation.*—For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process :—

(१)

*Schedule*

Sr. No. (1)	Products (2)	HSN Code (3)
1.	Leather articles (including bags, purses, saddlery, harness, garments).	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks).	4415, 4416
3.	Carved wood products (including table and Kitchenware).	4419
4.	Carved wood products.	4420
5.	Wood turning and lacquer ware.	4421
6.	Bamboos products (decorative and utility items).	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets.	4601, 4602
8.	Paper mache articles.	4823
9.	Textile (handloom products).	including 50, 58, 62, 63
10.	Textiles hand printing.	50, 52, 54
11.	Zari thread.	5605
12.	Carpet, rugs and durries.	57
13.	Textiles hand embroidery.	58
14.	Theatre costumes.	61, 62, 63
15.	Coir products (including mats, mattresses).	5705, 9404
16.	Leather footwear.	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand).	6802
18.	Stones inlay work.	68
19.	Pottery and clay products, including terracotta.	6901, 6909, 6911, 6912, 6913, 6914.
20.	Metal table and Kitchen ware (copper, brass ware).	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74.	8306
22.	Metal bidriware.	8306
23.	Musical instruments.	92
24.	Horn and bone products.	96
25.	Conch shell crafts.	96
26.	Bamboo furniture, cane/Rattan furniture.	
27.	Dolls and toys.	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani Miniature.	97

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,

Deputy Secretary to Government.